

# Glossary

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## **AD VALOREM TAX**

A tax based on the assessed value of a property.

## **ADOPTED BUDGET**

Financial plan that forms the basis for fiscal year appropriations, as adopted by the appropriating governing body (City Council). Contains the operating and capital budgets for the City of Eugene and the Urban Renewal Agency.

## **APPROPRIATION**

A legal authorization to make expenditures and incur obligations for specific purposes. Appropriations are usually limited in amount and time they may be expended. Total appropriations include the adopted budget and any supplemental budget(s). The legal appropriation is the amount authorized by Council.

## **APPROPRIATION ACT**

A bill, ordinance, resolution or order through which appropriations are given legal effect. It is the first ordinance passed by Council that appropriates funds for the next fiscal year, sets the property tax levy, establishes fund and department names and certifies the levy to the County Tax Assessor. Changes to the appropriation of funds thereafter are processed as supplemental budgets.

## **ASSESSED VALUATION (AV)**

The value set on taxable property as a basis for levying property taxes. Measure 50 set the FY98 assessed value of each property equal to 90% of the FY96 assessed value, with some exceptions. Future year increases in assessed value are limited to 3%, with exceptions. Under M50, assessed value cannot exceed the real market value of a property.

## **ASSESSMENT**

Any fee, charge or assessment that does not exceed the actual cost incurred by a unit of government for design, construction and

financing of a local improvement such as streets and alley paving, sidewalks and sewers.

## **ASSESSMENT BOND**

See *Special Assessment Bond*.

## **ASSETS**

Resources having monetary value that are owned or held by an entity.

## **BALANCE AVAILABLE**

A non-departmental expenditure account consisting of a portion of the fund balance that is set aside for potential requirements within the current and future fiscal years. Unused funds are carried forward into the next year's Beginning Working Capital for that fund. Any expenditure from the Balance Available account requires a Council resolution or ordinance. See *Beginning Working Capital* and *Fund Balance*.

## **BALANCED BUDGET**

Oregon Administrative Rule requires jurisdictions within Oregon to propose and adopt balanced budgets. According to the State of Oregon definition (OAR 150-294.352(1)-(B)), a balanced budget is an estimate of expenditures and resources whereby total resources in a fund, including balances carried over from the prior year, equal the total expenditures and requirements for that fund, and the total of all resources equal the total of all expenditures and all requirements for all funds of the jurisdiction.

## **BEGINNING WORKING CAPITAL**

The accumulated unspent resources carried forward from the prior year into the next fiscal year that become a resource to support the appropriations for the next fiscal year.

## **BOND or BOND ISSUE**

A certificate of debt indicating payment of the original investment plus interest on specific dates. Bonds are typically used by

## Glossary

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governments to pay for large public projects like street repairs. Bonds must be repaid from an identified revenue source.

### ***BORROWING***

Funds for major capital improvement projects can be acquired through borrowing, which is repaid either through property taxes or project revenues. Borrowing is a way to match the benefits of a capital project with the users of that project over time. The City of Eugene uses short-term and long-term borrowing to create, acquire or renovate capital assets. The City does not borrow on a short-term basis to support on-going operations.

### ***BUDGET COMMITTEE***

Fiscal planning board of a local government consisting of the governing body plus an equal number of electors appointed by the governing body. See *Electors*. (ORS 294.336)

### ***BUDGET DOCUMENT***

Written report showing a government's comprehensive financial plan for a specified period (usually one or two fiscal years), including both the capital and operating budgets. In Eugene, the budget document is prepared by the City Manager and submitted to the public and the Budget Committee for review, and to the City Council for final approval and adoption.

### ***BUDGET MESSAGE***

Written and/or oral explanation of the budget and the City's financial plan and priorities presented by the City Manager to the Budget Committee. (ORS. 294.391)

### ***CAPITAL BUDGET***

A plan of proposed capital projects and the means for financing them. The City's capital budget includes funding for assets that have a useful life of one or more years such as buildings, public infrastructure, and land acquisition.

### ***CAPITAL IMPROVEMENT***

A term defined in ORS 310.410(19) to include land, structures, facilities, machinery, equipment or furnishings having a useful life longer than one year. See *Capital Project*.

### ***CAPITAL IMPROVEMENT PROGRAM (CIP)***

A major budgeting and planning tool through which needed capital projects are identified, evaluated, priced and discussed with the general public and the Budget Committee.

### ***CAPITAL OUTLAY***

A departmental expenditure. Includes items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings (ORS 294.352(6)). Capital outlay expenditures are reviewed at each fiscal year end for purposes of classifying expenditures as "Capital Assets".

### ***CAPITAL PROJECT***

The acquisition, creation or extension of the useful life of a fixed asset that has a life expectancy greater than one year and a monetary value greater than a pre-defined threshold (\$5,000 for Eugene), such as a public building. Repair or renovation of an existing capital asset or general planning and design activities can also be considered a capital project under certain circumstances.

### ***CAPITAL PROJECT FUND***

A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in specific funds.

### ***CENTRAL SERVICE ALLOCATION (CSA)***

CSA is the method the City uses to recover General Fund indirect costs housed in the central business functions. The indirect costs are pooled together and allocated via usage statistics to the non-General Funds. The General Fund is reimbursed annually via an interfund transfer from each paying fund for the CSA.

# Glossary

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## ***CHANGE TO CURRENT SERVICE LEVEL***

An increase or decrease to the services being provided at the present time. A change to current service level could consist of a new position or service, an enhancement or expansion to an existing service or a decrease or elimination of an existing position or service.

## ***CHARGES FOR SERVICE***

Charges or fees established to recover part or all of the costs incurred in the provision of services by a government; based on the philosophy that the recipient of the benefits should pay for the services. See *User Fees*.

## ***COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)***

The CAFR contains, at minimum, financial and statistical information as well as the audit opinions of the City's external auditors.

## ***COMPRESSION***

The difference between property taxes actually imposed in a given year and property taxes that would have been imposed if Measure 5 limits did not exist. See *Measure 5*.

## ***CONTINGENCY***

A non-departmental account established to meet a fund's unanticipated requirements. A Council resolution or ordinance is required to move expenditure authority out of the contingency account.

## ***CURRENT SERVICE LEVEL***

This is the existing set of services including those services that are mandated (required by law) and those services approved by the City Council in prior years.

## ***DEBT***

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debt of governmental units can include such items as General Obligation

bonds, revenue bonds, short-term notes, lines of credit and leases.

## ***DEBT SERVICE***

The amount of money needed to make periodic payments on the principal and interest on an outstanding debt. Debt service is usually expressed as an annual amount.

## ***DEBT SERVICE FUND***

A fund created to account for the accumulation of resources for, and the payment of, general, long-term debt principal and interest.

## ***DEPARTMENTAL EXPENDITURES***

Current operating expenditures consisting of personnel and materials and services. Expenditures are decreases to the City's net financial resources.

## ***ELECTORS***

A qualified voter who has the right to vote for the adoption of any measure. (ORS 294.336(2))

## ***ENCUMBRANCES***

A contractual commitment for which the payment is contingent upon the future delivery of specified goods or services.

## ***ENTERPRISE FUND***

A fund established to account for operations that are financed and operated in a similar manner as private business. They are usually self-supporting. For example, in Eugene, airport operations are accounted for in an Enterprise Fund.

## ***EQUITY***

Tax equity has both horizontal and vertical components. Horizontal equity represents equal treatment of taxpayers who have equal capability to pay. Vertical equity concerns the proper relationship between the relative burdens placed on individuals with different capability to pay.

# Glossary

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## ***EXCLUDED TAX RATE***

Certain property taxes are excluded from the limitations imposed under Measure 5. These excluded items consist of taxes imposed to pay principal and interest on voter approved General Obligation bonds.

## ***EXPENDITURES***

Expenditures include current departmental expenditures (personnel services, materials and services, capital outlay), capital projects and non-departmental expenses (interfund transfers, loans, debt service, contingency, reserves, balance available and unappropriated ending fund balance).

## ***FISCAL YEAR***

A 12-month period that determines the time frame for financial reporting, budgeting and accounting. At the end of the fiscal year, the financial position and results of operations are determined. City of Eugene's fiscal year is July 1 to June 30.

## ***FTE (Full-time Equivalents)***

Used to denote the number of person hours necessary to fill a permanent position. A full-time position is 40 hours per week for the entire fiscal year and is designated as 1.0 FTE; 0.5 FTE may be a half-time position for the entire year or a full-time position for six months.

## ***FUND***

A fiscal and accounting entity to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. Each fund is established for the purpose of carrying out specific activities or to attain certain objectives in accordance with legal restrictions or agreements.

## ***FUND BALANCE***

The combination of: a) the difference between a fund's current year revenues and its expenditures, and b) the accumulated

unspent resources from the prior year contained in reserve, contingency, balance available and unappropriated ending funding balance accounts. Another synonymous term is Ending Working Capital.

## ***FUND TYPE***

There are six generic governmental fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.

## ***GENERAL CAPITAL PROJECTS FUND***

A capital fund used to account for all financial resources for capital activities, except those required to be accounted for in another fund. The source of revenue is a transfer from the General (operating) Fund of the City. Only expenditures related to capital activities are made from this fund.

## ***GENERAL FUND***

General operating fund of the City. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are property taxes, charges for services and intergovernmental revenues. Primary expenditures of the General Fund are made for public safety, planning, parks, recreation and cultural services and general administration.

## ***GENERAL GOVERNMENT TAX RATE***

A category of tax rate defined by Measure 5. It includes revenues raised to fund general government operations, such as cities, counties and special districts. The rate of tax on this category is limited to \$10 per \$1,000 of real market value.

## ***GENERAL OBLIGATION (G.O.) BOND***

A bond that is secured by the pledge of a government's "full faith and credit". General Obligation bonds issued by a local government are secured by the government's ad valorem taxing power, which is typically not subject to a constitutional limitation on the tax rate. In

## Glossary

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Oregon, Measure 5 and Measure 50 define those General Obligation bonds that are excluded from the M5 tax rate limits.

### ***GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)***

GAAP are the conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. Oregon Budget Law requires that most transactions be budgeted on the modified accrual basis of accounting. However, there are certain transactions where statutory budget requirements conflict with GAAP. A reconciliation of those differences is presented in the CAFR.

### ***GOVERNING BODY***

County court, board of commissioners, city council, school board, board of trustees, board of directors, or other governing board of a local government unit. (ORS 294.311(15))

### ***IMPACT FEES***

Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks or sidewalks).

### ***INDIRECT SERVICES (OVERHEAD)***

Indirect services are the costs of providing administrative support to enable direct services to be provided. Examples of functions currently treated as indirect services are city manager, human resources, information services, finance and departmental administration.

### ***INFRASTRUCTURE***

Public domain fixed assets such as roads, bridges, streets and sidewalks and similar assets that are immovable and of value only to the government unit.

### ***INTERFUND LOANS***

Loans made by one fund to another; a non-departmental expenditure. (ORS 294.460)

### ***INTERFUND TRANSFER***

Amount distributed from one fund to finance activities in another fund. Shown as a non-departmental expenditure in the originating fund and as revenue in the receiving fund. (ORS 294.450)

### ***INTERGOVERNMENTAL REVENUE***

The City receives grants from the federal, state and local governments, as well as a share of the state's cigarette and liquor taxes.

### ***INTERNAL SERVICE FUND***

A fund used to account for fiscal activities when goods or services are furnished internally to other departments or agencies on a cost reimbursement basis. Charges are made to other departments or agencies to support the fiscal activities. In Eugene, an example is the Information Systems and Services Fund, which accounts for items such as data processing, document reproduction, telephones and related services used by all City departments.

### ***LEVY***

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectible payments or early payment discounts. Budgets are developed on the basis of the projected amount of property taxes receivable. See *Tax Rate* and *Assessed Valuation*.

### ***LIMITED TAX GENERAL OBLIGATION BOND***

A bond that is secured by the pledge of a government's taxing authority that is limited as to the rate or amount. Also known as a Full Faith and Credit Obligation.



# Glossary

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## **LOCAL BUDGET LAW**

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

## **LOCAL GOVERNMENT**

Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission). ORS 294.311(19)

## **LOCAL IMPROVEMENT**

Capital construction project, or part thereof, undertaken by a governmental unit, which provides a special benefit only to specific properties or rectifies a problem caused by specific properties. The costs of the local improvement are assessed against those specific properties upon the completion of the project. The property owner may elect to pay for the assessment plus interest over a period of up to fifteen years.

## **LOCAL OPTION LEVY**

Under Measure 50, local governments and special districts were given the ability to ask voters for temporary authority to increase taxes through approval of a local option levy. The maximum length of time for a local option levy is 10 years, depending on the purpose of the levy. A local option levy must be approved by a simple majority of voters.

## **MARGIN UNDER THE CAP**

The difference between the taxes requested by governments and the maximum amount of taxes allowed under Measure 5. See *Measure 5* and *General Government Tax Rate*.

## **MARGINAL BEGINNING WORKING CAPITAL**

The difference between the Beginning Working Capital estimate in the budget and the actual audited Beginning Working Capital. The adjustment is made on Supplemental Budget #1 in December of each year.

## **MEASURE 5 (M5)**

On November 6, 1990, the voters of Oregon passed Measure 5, a property tax limitation. Under M5, the combined property tax rate was split into a portion for schools and one for general governments (cities, counties, special districts). The combined rate limit for schools is \$5 per \$1,000 of real market value and for general governments is \$10 per \$1,000 of real market value. These rates are not comparable to the tax rates under Measure 50 because those tax rates apply to a lower assessed value. See *Assessed Valuation*.

## **MEASURE 50 (M50)**

On May 20, 1997, the voters of Oregon passed Measure 50, which fundamentally changed the Oregon property tax system. Under M50, each jurisdiction was assigned a permanent tax rate limit. In addition, the assessed value of each property was reduced in FY98 and future increases in assessed value were capped. See *Assessed Valuation* and *Permanent Tax Rate*.

## **MILL or MILLAGE**

An increment of taxation measured in units of one-tenth of one cent or 0.001 of one dollar. Millage is the rate used in calculating taxes based upon the value of property, expressed in mills per dollar of assessed value.

## **MODIFIED ACCRUAL**

The City uses modified accrual for reporting its budget-basis actual revenue and expenditures. The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days) to be used to liquidate

## Glossary

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liabilities of the current period. Expenditures, other than interest on noncurrent obligations, are recorded when the fund liability is incurred.

### ***NON-DEPARTMENTAL EXPENDITURE***

Expenditures of a fund including Debt Service, Interfund Transfers, Contingency, Reserves, Balance Available and Unappropriated Ending Fund Balance; are decreases to the City's net financial resources.

### ***NON-GENERAL FUNDS***

All funds other than the General (operating) Fund. These include: Special Revenue, Debt Service, Capital Project, Enterprise, and Internal Service Funds.

### ***OPERATING BUDGET***

Financial plan for paying general operating expenditures. The operating budget includes funding for the City's daily operations, such as labor, materials, services and equipment acquisition needed to provide services to the public.

### ***OPERATIONS AND MAINTENANCE (O&M)***

Operating expenses, such as labor, materials, supplies and equipment, plus maintenance expenses for capital infrastructure. Does not include capital improvements, debt service on outstanding borrowing, reserve funds and other miscellaneous financial transactions.

### ***OVERLAPPING TAX RATE***

Total combined tax rate for a taxpayer comprised of levies from several governments – such as a city, county and school district – that overlap geographically and is expressed in rates per \$1,000 of assessed value.

### ***PERMANENT TAX RATE***

Under Measure 50, each school district, local government and special district was assigned a permanent tax rate limit in FY98. This permanent tax rate applies to property taxes

for operations. The City of Eugene's permanent tax rate limit is \$7.0058 per \$1,000 of assessed value.

### ***PERSONNEL SERVICES***

Consists of salaries and wages, fringe benefits, social security, retirement, long-term disability and unemployment contributions included as part of the operating budget.

### ***PRINCIPAL***

The face amount or par value of a bond issue payable on stated dates of maturity.

### ***PROPERTY TAX***

A tax assessed equally against the assessed value of all taxable property within a government's boundaries.

### ***PROPOSED BUDGET***

Financial and operating plan prepared by the City Manager and submitted to the public and the Budget Committee for review.

### ***REAL MARKET VALUE***

The real market value of a property was defined under Measure 50 to be the amount of cash that could reasonably be expected to be paid by an informed buyer to an informed seller, each acting without compulsion in an arm's length transaction occurring as of the assessment date for the tax year.

### ***REQUIREMENT***

An expenditure or net decrease to a fund's resources, either a departmental, non-departmental or capital expenditure.

### ***RESERVES***

Resources earmarked for a specific purpose during a future period; resources can only be used for the purpose for which the reserve is established.

# Glossary

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## **RESOLUTION**

A decision, opinion, policy or directive of a municipality expressed in a formally drafted document and voted upon.

## **RESOURCE**

Estimated beginning funds on hand plus anticipated receipts. (ORS 294.316)

## **REVENUE BOND**

A bond that is payable from the revenue generated from the operation of the facility being financed by the bond, such as an airport project. A revenue bond can also be secured by any other revenues a jurisdiction decides to pledge.

## **REVENUES**

Monies received or anticipated by the City from either tax or non-tax sources.

## **SPECIAL ASSESSMENT**

Charges imposed against property in a particular locality because that property receives a special benefit by virtue of some public improvement, separate and apart from the general benefit accruing to the public at large. Special assessments must be apportioned according to the value of the benefit received, rather than the cost of the improvement and may not exceed the value of such benefit.

## **SPECIAL ASSESSMENT BOND**

A bond issue payable from the payments on special assessments imposed against properties that have been specially benefited by the construction of public improvements, such as sidewalks or sewer systems.

## **SPECIAL PAYMENTS**

Non-departmental expenditure account used to record loan payments and payments to other governmental agencies. These were previously reported as Miscellaneous Fiscal Transactions and Intergovernmental, respectively.

## **SPECIAL REVENUE FUNDS**

A fund used to account for the proceeds of certain revenue sources that are legally restricted to expenditure for specific purposes. In Eugene, the Road Fund is a Special Revenue Fund that accounts for maintenance and construction of the City's roads with resources provided by the City's share of state gas taxes and other intergovernmental revenue.

## **SUPPLEMENTAL BUDGET**

A financial plan that is presented to the City Council subsequent to the passage of the fiscal year appropriation act (adopted budget) to recognize unexpected needs or to spend revenues not anticipated at the time the annual budget was adopted. A supplemental budget cannot be used to authorize a property tax levy. (ORS 294.480)

## **SYSTEM DEVELOPMENT CHARGE (SDC)**

Designed to finance the construction, extension or enlargement of a park, street, storm sewer or sewerage or disposal system. SDCs are imposed by a governmental unit as a condition to issuance of any occupancy permit or imposed by a governmental unit at such other time as, by ordinance, it may determine. See *Impact Fees* and ORS 223.299.

## **TAX**

Compulsory charges levied by a government for the purpose of raising revenue. Taxes are used to pay for services or improvements provided for the general public benefit.

## **TAX INCREMENT FINANCING (TIF)**

The primary funding mechanism for urban renewal is called tax increment financing. Increases in property values within an urban renewal district are responsible for generating the revenue that is directed to the district.

## **TAX LEVY**

Total amount of property taxes imposed by a local government unit.



## Glossary

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### **TAX RATE**

The tax rate is applied to the assessed value of each property in order to determine a property's total tax bill. Tax rates are stated in dollars per \$1,000 of assessed value. See *Overlapping Tax Rate*, *Permanent Tax Rate*, and *Measure 5*.

### **TAX ROLL**

The official list showing the amount of taxes levied against each property. For the City of Eugene, the tax roll is compiled and maintained by the Lane County Department of Assessment and Taxation.

### **UNAPPROPRIATED ENDING FUND BALANCE (UEFB)**

An amount set aside during the budget process that is earmarked to remain unspent during the year. UEFB is budgeted in order to ensure positive cash flow during the first few months of the fiscal year, prior to receipt of property taxes. Eugene has a City Council adopted policy to maintain UEFB at two months of operating expenditures (excluding contingency and reserves) in the General Fund.

### **URBAN RENEWAL AGENCY**

The Urban Renewal Agency of the City of Eugene was established in 1958 as a separate corporate public body charged with the responsibility to implement adopted renewal plans. The Urban Renewal Agency administers the Downtown and Riverfront Districts. The Mayor and City Council act as the governing board of the Agency.

### **URBAN RENEWAL DISTRICT**

Urban renewal districts attempt to prevent the erosion of property values, as well as increase those values, by stimulating private investment in an urban renewal area. Urban renewal districts are authorized by the Oregon Constitution and state statutes. About 50 urban renewal districts exist in Oregon. They were created to economically improve areas that are blighted, under-developed or

depressed. Urban renewal projects include land purchases, development of utilities and public infrastructure (for example, streets, water, sewer, lighting, public spaces, parks, etc.).

### **USER FEES**

Fees established to recover part or all of the costs incurred in the provision of services by a government; based on the philosophy that the recipient of the benefits should pay for the services. Also called charges for service. In Eugene, user fees are charged for participation in recreation programs, attendance at Hult Center events, building plan checks, landing fees at the airport and ambulance usage, among others.

# Acronyms

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<b><u>ACRONYM</u></b>	<b><u>DESCRIPTION</u></b>
A/P	Accounts Payable
ABAE	Arts and Business Alliance of Eugene
ACE	After school and Community Education
ACOE	Army Corps of Engineers
ADA	Americans with Disabilities Act
ADDI	American Dream Down-payment Initiative
AFSCME	American Federation of State, County, and Municipal Employees
AIC	Acting in Capacity
AIP	Airport Improvement Program
AIRS	Area Information Records System
AIS	Agenda Item Summary
APS	Accessible Pedestrian Signals
ARC	Annual Required Contribution
ARFF	Aircraft Rescue and Fire Fighting
ARMS	Automated Registration Management System
ARS	Adaptive Recreation Services
ATF	Ambulance Transport Fund
BC	Budget Committee
BCC	Boards Commissions and Committees
BEDI	Brownfield Economic Development Initiative
BEST	Bethel, Eugene, Springfield Together
BLM	Bureau of Land Management
BOLI	Bureau of Labor and Industries
BPS	Building and Permit Services
BPST	Board of Public Safety Training
BRING	Bring Recyclable Into New Garbage
BWC	Beginning Working Capital
CAC	Citizen Advisory Committee
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CAO	City Attorney's Office
CAP	Cost Allocation Plan
CATS	Central Area Transportation Study
CB	Catch Basin
CC	City Council
CDBG	Community Development Block Grant
CENS	Community Emergency Notification System
CFC	Customer Facility Charges
CILT	Contributions in Lieu of Taxes
CIP	Capital Improvement Program
CLC	Central Lane Communications
CMO	City Manager's Office
COE	City of Eugene
COLA	Cost of Living Adjustment

# Acronyms

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<b><u>ACRONYM</u></b>	<b><u>DESCRIPTION</u></b>
COPS	Community Oriented Policing Services
COS	Citizen Oversight Subcommittee (budget)
CPA	Certified Public Accountant
CPI	Consumer Price Index
CPI-U	Consumer Price Index for All Urban Consumers
CPR	Cultural Policy Review
CRO	City Recorder's Office
CRT	Community Response Team
CRV	Current Replacement Value
CS	Central Services Department
CS	Cultural Services Division of LRCS
CSA	Central Services Allocation
CSAC	Cultural Services Advisory Board
CSWMP	Comprehensive Stormwater Management Program
CUP	Conditional Use Permit
DDD	Downtown Development District
DEI	Downtown Eugene, Inc.
DEMI	Downtown Eugene Management, Inc.
DEQ	Department of Environmental Quality
DLP	Data Led Policing
DMV	Department of Motor Vehicles
DOT	Department of Transportation
DOTT	Disaster Operations Task Team
DPS	Department of Public Safety
DPSST	Department of Public Safety Standards and Training
DRLP	Downtown Revitalization Loan Program
EHRB	Equity and Human Rights Board
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
EPAC	Eugene Performing Arts Center
EPD	Eugene Police Department
EPEA	Eugene Police Employees Association
EPEAT	Electronic Product Environmental Assessment Tool
EPF	Eugene Parks Foundation
EPL	Eugene Public Library
ERF	Equipment Replacement Fund
ERP	Expenditure Review Panel
ESMP	Eugene-Springfield Metro Partnership
EWC	Ending Working Capital
EWEB	Eugene Water & Electric Board
EXECS	Executive Management Team

# Acronyms

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<b><u>ACRONYM</u></b>	<b><u>DESCRIPTION</u></b>
FAA	Federal Aviation Administration
FEMA	Federal Emergency Management Agency
FEU	Forensic Evidence Unit
FF&C	Full Faith and Credit
FHWA	Federal Highway Administration
Fire and EMS	Fire and Emergency Medical Services Department
FLSA	Federal Labor Standards Act
FPM	Financial Policies Manual
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GF	General Fund
GFOA	Government Finance Officers Association
GIS	Geographic Information System
GL	General Ledger
GO	General Obligation
HACSA	Housing Authority and Community Services Agency
HAP	Homebuyer Assistance Program
HAZMAT	Hazardous Materials
HB	House Bill
HCPA	Hult Center for the Performing Arts
HHS	Health and Human Services
HR	Human Resources
HRC	Human Rights Commission
HSC	Human Services Commission
HUD	Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
I/I	Infiltration and Inflow
IAFF	International Association of Fire Fighters
IATSE	International Alliance of Theatrical and Stage Employees
IC	Incident Commander
ICS	Incident Command Structure
IGR	Intergovernmental Relations
ISD	Information Services Division
ISF	Internal Service Fund
IT	Information Technology
JCED	Joint Committee on Economic Development
JLMRC	Joint Labor Management Relations Committee
JMS	Jail Management System
JTA	Jobs and Transportation Act

# Acronyms

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<b><u>ACRONYM</u></b>	<b><u>DESCRIPTION</u></b>
LCC	Lane Community College
LCOG	Lane Council of Governments
LEDS	Law Enforcement Data System
LEED	Leadership in Energy and Environmental Design
LIB	Library Services Division of LRCS
LOC	Line of Credit
LOL	Local Option Levy
LRAPA	Lane Regional Air Protection Agency
LRCS	Library, Recreation and Cultural Services Department
LRIG	Lane Radio Interoperability Group
LTD	Lane Transit District
LTD	Long Term Disability
MBWC	Marginal Beginning Working Capital
MTG	Micro Technical Group
MUPTE	Multi-Unit Property Tax Exemption
MVFT	Motor Vehicle Fuel Tax
MWMC	Metropolitan Wastewater Management Commission
MYFP	Multi-Year Financial Plan
NAEMD	National Academy of Emergency Medical Dispatchers
NCIC	National Crime Information Center
NEDCO	Neighborhood Economic Development Corporation
NEI	Neighborhood Empowerment Initiative
NIMS	National Incident Management System
NLC	National League of Cities
NPDES	National Pollutant Discharge Elimination System
O&M	Operations and Maintenance
OAR	Oregon Administrative Rules
ODOT	Oregon Department of Transportation
OEM	Original Equipment Manufacturer
OLCC	Oregon Liquor Control Commission
OPEB	Other Post-Employment Benefits
OPERB	Oregon Public Employees Retirement Board
OPSRP	Oregon Public Service Retirement Plan
ORS	Oregon Revised Statutes
OSHA	Occupational Safety and Health Association
OSHD	Oregon State Highway Division
OSP	Oregon State Police
OTA	Oregon Transit Association
OTIA	Oregon Transportation Investment Act
PAC	Public Art Committee
PC	Personal Computer
PCU	Property Control Unit



# Acronyms

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<b><u>ACRONYM</u></b>	<b><u>DESCRIPTION</u></b>
PDD	Planning and Development Department
PERF	Police Executive Research Forum
PERS	Public Employees Retirement System
PFC	Passenger Facility Charge
PIC	Permit and Information Center
PITT	Public Information Task Team
POS	Parks and Open Spaces
PPP	Pavement Preservation Program
PROS	Parks, Recreation and Open Spaces
PROW	Public Right of Way
PSAP	Public Safety Answering Point
PSF	Professional Services Fund
PW	Public Works Department
PWA	Public Works Administration
PWE	Public Works Engineering
PWM	Public Works Maintenance
RR/SC	River Road/Santa Clara
REC	Recreation Services Division of LRCS
RFE	Reserve for Encumbrance
RFP	Request for Proposal
RFPS	Request for Professional Services
RIS	Regional Information System
ROW	Right of Way
RRSF	Reserve for Revenue Shortfall
SAFER	Staffing for Adequate Fire and Emergency Response
SALT	Seniors and Law Enforcement Together
SB	Supplemental Budget
SCBA	Self-Contained Breathing Apparatus
SDC	Systems Development Charges (streets, sewers, facilities)
SHO	Support Hult Center Operations
SMJ	Shelton McMurphy-Johnson House
SNAP	Strategic Neighborhood Assessment and Planning
SWAT	Special Weapons and Tactics
TELECOM	Telecommunications Registration and Licensing
TMDL	Total Maximum Daily Load
TPA	Third-Party Administrator
TRT	Transient Room Tax
TSA	Transportation Security Administration
UAAL	Unfunded Actuarial Accrued Liability
UCR	Uniform Crime Report
UEFB	Unappropriated Ending Fund Balance
UFMP	Urban Forest Management Plan

## Acronyms

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<b><u>ACRONYM</u></b>	<b><u>DESCRIPTION</u></b>
UGB	Urban Growth Boundary
UHF	Ultra High Frequency
UIC	Underground Injection Control
ULI	Urban Land Institute
UO	University of Oregon
URA	Urban Renewal Agency
USAR	Urban Search and Rescue
UST	Underground Storage Tanks
UTT	Urban Transition Task Team
VIP	Volunteers in Parks
VIP	Volunteers in Policing
VOIP	Voice over Internet Protocol
WWFMP	Wet Weather Flow Management Plan
YFRS	Youth and Family Recreation Services



# Index

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Accounting Policies .....	58
Adaptive Recreation Services Overview .....	243
Adopted Budget Resolution City of Eugene .....	357
Adopted Budget Resolution Urban Renewal Agency .....	403
Administration Services Overview:	
Central Services (CS) .....	263
Fire and Emergency Medical Services (Fire/EMS) .....	202
Library, Recreation and Cultural Services (LRCS) .....	250
Planning and Development (PDD) .....	234
Police (EPD) .....	202
Public Works (PW) .....	235
Adult and Senior Services Overview .....	246
Affordable Housing and Job Creation Services Overview .....	218
Airport Services Overview .....	219
Airport, Public Works .....	295
Ambulance Transport Fund .....	148
Animal Services Overview .....	193
Aquatics Services Overview .....	245
Athletics Services Overview .....	246
Balance Available Budget, Non-Departmental .....	340
Budget Cycle .....	56
Budget Process .....	53
Budget Message .....	1
Budget Summary .....	19
Building and Permit Services Division, Planning and Development .....	286
Call Taking and Dispatch Services Overview .....	193
Capital Budget .....	24, 299
Capital Improvement Program (CIP) .....	62, 301
Funding Sources .....	304
Overview .....	303
Project Descriptions:	
Airport .....	309
Parks and Open Space .....	312
Public Buildings and Facilities .....	316
Stormwater .....	322
Transportation .....	326
Wastewater .....	331
Capital Improvement Policies .....	62
Capital Projects Funds .....	97, 135, 333, 399, 401
Central Business Functions .....	52, 252

# Index

---

Central Services Department Budget .....	268
Administration .....	271
City Manager's Office .....	271
City Prosecutor's Office.....	271
Facilities.....	271
Finance .....	272
Human Resources .....	272
Information Services.....	272
Municipal Court .....	273
Police Auditor .....	273
Risk Services .....	273
Citizen Involvement .....	50
City Council Vision and Goals .....	48
City Government.....	46
City Manager's Office, Central Services.....	271
City Organization Chart .....	51
City Overview .....	41
City Prosecutor's Office, Central Services.....	271
City Services .....	52
Civic Leadership and Collaboration Services Overview.....	257
Combined Statement of Revenue, Expenditures and Changes in Fund Balance .....	98
Combined Statement of Revenue, Expenditures and Changes in Fund Balance, URA .....	395
Community Development Division, Planning and Development .....	286
Community Development Fund.....	107, 333
Community Engagement Services Overview.....	258
Construction and Rental Housing Fund .....	113
Construction Permits Services Overview .....	220
Contingency Budget, Non-Departmental .....	341
Culture and Recreation Services .....	52, 236
Cultural Services, LRCS .....	282
Cultural Services Overview .....	246
Cultural Services Subfund.....	104
Debt Issuance Guidelines .....	64
Debt Management.....	58, 62
Debt Service Budget, Non-Departmental.....	342
Debt Service Funds.....	96, 97, 132, 398
Debt Service Payments, Non-Departmental .....	342
Demographic Statistics .....	44
Department Administrative Service Categories.....	182
Department Budgets .....	267
Downtown District, Urban Renewal Agency .....	380, 388



# Index

---

East Operations (Patrol), Police .....	290
East Operations (Patrol) Services Overview .....	194
Economy, City Overview.....	41
Engineering, Public Works .....	295
Enterprise Funds.....	96, 97, 147
Equipment Replacement Subfund.....	29, 96, 105
Facilities, Central Services .....	271
Facilities Services Fund .....	161, 335
Finance, Central Services .....	272
Financial Management Goals and Policies.....	58
Financial Services Overview .....	259
Fire and Emergency Medical Services Department Budget .....	274
Office of the Chief .....	277
Shift Operations .....	277
Special Operations .....	277
Fire Marshal's Office.....	278
Fire and Emergency Medical Services Overview .....	196
Fleet and Radio Communications Services Overview.....	260
Fleet Services Fund.....	164
Full-time Equivalents by Department and Fund.....	38
Full-time Equivalents Per 1,000 Population.....	36
Full-time Equivalents Summary and Trends.....	35
Fund Descriptions.....	101, 106, 132, 135, 147, 160, 333
Fund Types .....	97
Fund Structure .....	96
Fund Summary .....	95
General Fund.....	29, 73, 97, 102
General Fund Summary .....	29
General Fund Revenues and Other Financing Sources.....	80
General Obligation Debt Service Fund .....	133
General Capital Projects Fund.....	136, 333
Government Fund Types .....	97
Greater Downtown Services Overview.....	221
Human Resources, Central Services.....	272
Human Resource and Risk Services Overview .....	261
Information Services, Central Services.....	272
Information Systems and Services Fund.....	168
Information Technology Services Overview .....	262

# Index

---

Infrastructure and Planning Services.....	52, 204
Infrastructure Project and Information Management Services Overview.....	222
Interfund Loans Budget, Non-Departmental.....	347
Interfund Transfer Budget, Non-Departmental.....	348
Internal Service Funds .....	96, 97, 161
Land Use Planning Services Overview.....	223
Legal Forms City of Eugene .....	357
Legal Forms Urban Renewal Agency .....	403
Library, Parks and Recreation Fund.....	117, 333
Library, Recreation and Cultural Services Department Budget .....	279
Administration .....	282
Cultural Services.....	282
Library Services .....	282
Recreation Services .....	282
Library Services Overview .....	248
Local Budget Law .....	53
Maintenance, Public Works.....	296
Mayor and City Council.....	47
Metropolitan and Community Planning Services Overview .....	224
Miscellaneous Statistical Data .....	45
Municipal Airport Fund .....	151
Municipal Court, Central Services.....	273
Municipal Court Services Overview .....	197
Net Budget Detail .....	27
Net Budget Detail, Urban Renewal Agency .....	393
Non-Departmental.....	339
Non-General Fund Revenue Assumptions.....	82
Office of the Chief, Fire .....	277
Office of the Chief, Police .....	290
Operations Support, Police.....	290
Organizational Policies .....	63
Other Agency Funds Sources .....	335
Parking Services Fund.....	153, 334
Parking Services Overview.....	225
Parks and Open Space, Public Works .....	296
Parks and Open Space Service Overview .....	226
Planning, PDD .....	286

# Index

---

Planning and Development Department (PDD) Budget .....	283
Administration and Parking.....	286
Building and Permit Services.....	286
Community Development .....	286
Planning.....	286
Police Auditor, Central Services .....	273
Police Department Budget.....	287
East Operations (Patrol).....	290
Office of the Chief .....	290
Operations Support.....	290
Technical Services.....	290
West Operations (Patrol and Investigations).....	291
Police Records Management and Analysis Services Overview .....	198
Professional Services Fund .....	172
Property Tax Summary .....	90
Property Tax Levies and Collections .....	90
Property Tax Rates and Tax Levy .....	91
Proprietary Fund Types.....	97
Public Buildings and Facilities Services Overview.....	227
Public Safety Services.....	52
Public Safety Communications Fund .....	187
Public Works Department Budget.....	292
Administration .....	295
Airport.....	295
Engineering .....	295
Maintenance .....	296
Parks and Open Space .....	296
Wastewater.....	296
Recreation Services, LRCS .....	282
Reserve Budget, Non-Departmental.....	352
Resources/Requirements Summary .....	71
Resources/Requirements Summary - Urban Renewal Agency.....	396
Revenue Assumptions.....	73
Revenue and Collection Policies.....	61
Risk and Benefits Fund .....	174
Risk Services, Central Services.....	273
Riverfront District, Urban Renewal Agency.....	382, 388
Road Fund .....	123
Service Budget.....	181
Shift Operations, Fire .....	277

# Index

---

Social Services Overview.....	200
Solid Waste/Recycling and Business Licenses Services Overview.....	229
Solid Waste and Recycling Fund .....	126
Special Assessment Bond Debt Fund.....	134
Special Assessment Capital Projects Fund .....	141
Special Assessment Management Fund.....	128
Special Payments.....	353
Special Revenue Funds .....	106
Special Operations, Fire .....	277
Stormwater Utility Fund.....	156, 334
Stormwater Services Overview .....	230
Summary of Budget.....	19
Summary of Changes to Proposed Budget .....	3
Systems Development Capital Projects Fund.....	143
Technical Services, Police .....	290
Telecom Registration/Licensing Fund .....	130, 333
Ten Principal Taxpayers.....	45
Ten-Year Trends.....	33, 80
Transportation Capital Projects Fund.....	145, 334
Transportation Services Overview.....	231
Unappropriated Ending Fund Balance Budget, Non-Departmental .....	354
Urban Forestry Services Overview.....	232
Urban Renewal Agency (URA) Budget.....	379
Downtown District .....	380
Riverfront District.....	382
Net Budget Detail .....	393
Resources/Requirements .....	396
Downtown General Fund .....	397
Downtown Debt Service Fund .....	398
Downtown Capital Projects Fund .....	399
Riverfront General Fund.....	400
Riverfront Capital Projects Fund.....	401
Riverfront Program Revenue Fund .....	402
Legal Forms .....	403
Wage and Salary Employment.....	44
Ward Map.....	47
Wastewater Collection and Treatment Services Overview .....	233
Wastewater Division, Public Works.....	296
Wastewater Utility Fund .....	158, 334

# Index

---

West Operations (Patrol and Investigations), Police ..... 291

West Operations (Patrol and Investigations) Services Overview ..... 200

Wetlands Mitigation Bank Subfund ..... 335

  

Youth and Family Recreation Services Overview..... 249

  

Zoning and Nuisance Administration Services Overview ..... 234



